IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP(C).No. 34395 of 2006(T)

PETITIONER:

M/S CHAYA INDUSTRIES LTD.
NEW INDUSTRIAL DEVELOPMENT AREA,
KANJIKODE, PALAKKAD DISTRICT,
REPRESENTED BY T.REGUNATHAN,
MANAGING DIRECTOR.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:
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1. **COMMERCIAL TAX OFFICER,**
   IIND CIRCLE, PALAKKAD

2. **DEPUTY COMMISSIONER OF**
   COMMERICAL TAXES (APPEALS)
   ERNAKULAM.

3. **INSPECTING ASST. COMMISSIONER OF**
   COMMERCIAL TAXES, PALAKKAD.

BY GOVERNMENT PLEADER SRI.SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO.34395 OF 2006

Dated this the 21st day of December, 2006

J U D G M E N T

The challenge made in this writ petition is an interim order passed by the Deputy Commissioner, Appeals in the stay application filed by the petitioner. As per Exhibit P3 order, the Deputy Commissioner Appeals directed payment of 50% of the balance demanded for the year 2002-03 (KGST) and to furnish security before the Assessing Authority on or before 23/12/2006 for the balance amount on condition for granting the stay pending appeal.

2. The learned counsel appearing for the petitioner contended that there is no transfer of goods involved and he is only bringing the goods from his unit at Tirupur and after dyeing, the same is retransferred to the Tirupur unit. This is a pure question of fact which cannot be gone into at this stage.

3. In such circumstances, I find no merit in the contention that the order passed by the appellate authority is in a mechanical way or is liable to be interfered with. Time for payment is however extended till 31/12/2006 in partial modification of the order passed by Deputy Commissioner, Appeal.

Subject to the above, writ petition is dismissed.

P.R.RAMAN, JUDGE

Rp